

UNITED STATES TAX COURT
WASHINGTON, DC 20217

PA

DEBBIE A. HARTNETT-PERRY,)	
)	
Petitioner,)	
)	
v.)	Docket No. 20742-14.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This deficiency case is before the Court on petitioner's Motion for Summary Judgment, filed March 2, 2015, pursuant to Rule 121, Tax Court Rules of Practice and Procedure. Respondent filed a response opposing petitioner's motion on April 7, 2015.

Petitioner contends that summary judgment is appropriate because she is not subject to the 10% additional tax imposed under I.R.C. section 72(t) and she provided relevant documents to the Internal Revenue Service. According to respondent's response, petitioner's position is that the 10% additional tax does not apply because she made a qualified charitable distribution to Mutual Church Barter Contracting Association, Inc., allegedly an organization that qualifies under I.R.C. section 501(c)(3). Respondent disputes the organization actually exists.

Respondent's assertion that Mutual Church Barter Contracting Association, Inc. does not exist presents a genuine dispute as to a material fact barring disposition of this case by summary adjudication. See Rule 121(b), Tax Court Rules of Practice and Procedure; Sundstrand Corp. v. Commissioner, 98 T.C. 518, 520 (1992).

Upon due consideration and for cause, it is

SERVED Apr 30 2015

ORDERED that petitioner's Motion for Summary Judgment, filed March 2, 2015, is denied.

(Signed) Daniel A. Guy, Jr.
Special Trial Judge

Dated: Washington, D.C.
April 30, 2015